IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.12.2007

CORAM

THE HONOURABLE MR. JUSTICE M. JAICHANDREN

Writ Petition No.10535 of 1999

V. Jayaraman .. Petitioner

Versus

Special Deputy Collector (Stamps)
Collector's Officer,
Trichirapalli .. Respondent

Writ petition has been filed under Article 226 of the Constitution of India for issuance of a Writ of Certiori to call for records of the respondent in his proceedings SR.No.2/97 (19B) and quash his order dated 31.03.1999.

For Petitioner : Mr. S. Balasubramaniam
For Respondent : Mr. V. Manoharan
Government Advocate

ORDER

This Writ Petition has been filed against the impugned order of the respondent, dated 31.03.1999. It is submitted by the learned counsel for the petitioner that the respondent, by the impugned order, has directed the petitioner to pay a sum of Rs.4,80,960/- towards the stamp duty for the rectification deed executed by his father and registered as Document No.4183 of 1996 in the office of the Sub Registrar, Kulathur. It has been stated that his father had executed a settlement deed on 10.09.1972 with respect to 4.63 acres of lands in Sevaloor Village. The petitioner was put in possession of the property and that he is in possession and enjoyment of the said lands. As the petitioner had another property in Kerala, the rectification deed was registered as Document No.4/86/93 in the office of the Sub Registrar, Kulathur, Trivandrum District. While so, the petitioner received notice from the respondent stating that the rectification deed has been undervalued as per the guidelines value and the difference in stamp duty was Rs.9,63,832/-. The petitioner had received another notice, dated 21.10.1997, asking him to submit his objections. Pursuant to the notice, the petitioner had submitted his objections to the respondent stating that no stamp duty was liable to be paid as the document in question was only a rectification deed and that he was

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not liable to pay the demanded amount. Further, on 11.04.1998, he had made a detailed representation stating that he was not liable to pay the stamp duty for the rectification deed. Further, the respondent had sent the impugned order stating that the petitioner was liable to pay Rs.4,80,916/- in accordance with G.O.Ms.No.35, Commercial Tax Department, dated 26.02.1999. Hence, the petitioner has preferred the present Writ Petition before this Court, under Article 226 of the Constitution of India.

2. Learned Government Advocate, Mr.V.Manoharan, appearing on behalf of the respondent had denied the claims made by the petitioner. He has also pointed out that the impugned order is only an intimation to the petitioner regarding the "Samadhan Scheme" which was available to him under G.O.Ms.No.35, Commercial Tax Department, dated 26.02.1999, and that the petitioner would avail the scheme between 1.3.1999 and 30.06.1999 according to which the petitioner was liable to pay Rs.4,80,916/- instead of Rs.9,61,832/-. It is also stated that it is not open to the petitioner to challenge the communication sent by the respondent for making an offer to him to pay the amount as stated therein under the "Samadhan Scheme". It is also stated that if any demand is made, it is open to the petitioner to challenge the same in accordance with law.

3. Based on the submissions made by the learned counsels appearing for the parties concerned, this Court is of the considered view that the petitioner has not shown sufficient cause or reason for this Court to interfere with the impugned order of the respondent, dated 31.03.1999. However, it is made clear that it is open to the petitioner to challenge the proceedings demanding payment of stamp duty, if he is aggrieved by the same, in the manner known to law.

4. With the above observation, the Writ Petition stands dismissed. However, there is no order as to costs.

mra

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

To

The Special Deputy Collector (Stamps)
Collector's Officer,Trichirapalli

1 cc to Government Pleader in SR.71959
1 cc to Mr.S.Balasubramanian, Advocate, SR.71856

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